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**Amendment No. 1 to HB3484**

**Head  
Signature of Sponsor**

**AMEND Senate Bill No. 3429**

**House Bill No. 3484**

by deleting all of the language after the enacting clause and by substituting instead the following:

**SECTION 1.** Tennessee Code Annotated, Section 67-1-1802, is amended by adding the following as a new subsection:

( ) Notwithstanding any provision of this section to the contrary, the following additional procedures shall apply to purchasers and sellers with respect to refund requests for sales tax collected by the taxpayer from customers on Internet access charges:

(1) A purchaser seeking a refund of taxes collected on charges for Internet access shall provide a written request for refund to the seller no later than sixty (60) days after the effective date of this Act; provided, however, that a request submitted via e-mail or web site in a manner designated by the seller for such purpose shall be considered a written request. This written notice must contain the information necessary to determine the validity of the request.

(2) A seller of Internet access may file a refund claim for taxes collected from customers on charges for Internet access, provided that such claim is filed no later than one hundred twenty (120) days after the effective date of this Act.

(3) No claim, cause of action, or other proceeding for a refund by the commissioner shall be permitted if the provisions of this subsection are not met. No claim, cause of action, or other proceeding by the customer shall be permitted against a seller of Internet access if a proper request for refund is not submitted

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by the customer to the seller pursuant to the provisions of subdivision (1) of this subsection.

**SECTION 2.** This act shall take effect upon becoming a law, the public welfare requiring it.